1. (CURRENTLY AMENDED) A method of producing microparticles comprising a bioactive and a vehicle, which method comprises

providing a solvent having a bioactive dispersed or dissolved therein and a vehicle dissolved therein,

carrying out an emulsification in a non-solvent phase to produce an emulsion comprising the bioactive and the vehicle in a solvent phase, and

evaporating the solvent to leave said microparticles, wherein a mixture of at least two surfactants is employed to stabilize the emulsion and wherein the mixture has a hydrophilic-lipophilic balance (HLB) of ~~up to 8~~ **from 2 to 5**, and wherein the method yields microparticles having a median diameter of up to 100 μm**; and the vehicle is an acrylic-based polymer, a cellulose-based polymer or a polyvinyl-based polymer**.

2. (CANCELED)

3. (PREVIOUSLY PRESENTED) A method as claimed in claim 1, wherein said HLB is from 3 to 5.

4 (PREVIOUSLY PRESENTED) A method as claimed in claim 1, wherein said HLB is from 3 to 4.

5. (PREVIOUSLY PRESENTED) A method as claimed in any one of claims 1, 2, 3, or 4, wherein said mixture comprises sorbitan monoleate and sorbitan dioleate.

6. (PREVIOUSLY PRESENTED) A method as claimed in any one of claims 1, 2, 3, or 4, wherein said mixture is an equimolar mixture of two surfactants.

7. (CANCELED)

8. (PREVIOUSLY PRESENTED) A method as claimed in claim 1, wherein the vehicle is a polymer which enables pH-dependent release of the bioactive in the gastrointestinal tract.

9. (CANCELED)

10. (ORIGINAL) A method as claimed in claim 9, wherein the vehicle is a methacrylate polymer.

11. (CURRENTLY AMENDED) A method as claimed in claim 1, wherein the vehicle comprises ~~**Eudragit® L100, Eudragit® L 100-55, Eudragit® S100, Eudragit® P4135, or Eudragit® RS100 brand copolymers**~~ **poly(methacrylic acid-co-methyl methacrylate) 1:1, poly(methacrylic acid-co-ethyl acrylate) 1:1, poly(methacrylic acid-co-methyl methacrylate) 1:2, poly(methyl acrylate co-methyl methacrylate-co-methacrylic acid) 7:3:1, poly(ethyacrylate-co-methyl methacrylate-cotrimethyl ammonioethyi methacrylate chloride 1:2:0.1)** or ethylcellulose.

12. (CURRENTLY AMENDED) A method as claimed in claim 1, wherein the vehicle is not ~~**Eudragit® RS brand copolymer**~~ **poly(ethylacrylate-co-methyl methacrylate-cotrimethyl ammonioethyl methacrylate chloride) 1:2:0.1** alone.

13. (CURRENTLY AMENDED) A method as claimed in claim 1, wherein the bioactive is prednisolone, bendrofluazide**, or** orbudesonide.

14. (PREVIOUSLY PRESENTED) A method as claimed in claim 1, wherein the solvent is ethanol or a mixture of acetone and ethanol or methanol.

15. (PREVIOUSLY PRESENTED) A method as claimed in claim 1, wherein the surfactants in said mixture are both added to the solvent phase, both added to the non-solvent phase, or wherein one is added to each phase.

16. (PREVIOUSLY PRESENTED) A method as claimed in claim 1, wherein the non-solvent phase is liquid paraffin.

17. (PREVIOUSLY PRESENTED) A method as claimed in claim 1, wherein the emulsification is carried out at a temperature from 10 to 30°C.

18. – 19. (CANCELED)

20. (NEW) A method as claimed in claim 5, wherein the mixture is sorbitan sesquioleate.